

Exhibit B

**List of COFINA Senior Bondholders' Coalition Claims based on
Subordinate Bond Holdings by Claimant, Claim Number, and Debtor**

<u>Claimant</u>	<u>Claim Number</u>	<u>Debtor</u>
Corbin ERISA Opportunity Fund, Ltd.	27494	COFINA
Corbin ERISA Opportunity Fund, Ltd.	33587	Commonwealth of Puerto Rico
Corbin Opportunity Fund, L.P.	32009	COFINA
Corbin Opportunity Fund, L.P.	33560	Commonwealth of Puerto Rico
Decagon Holdings 1 L.C.C.	36252/48684	COFINA
Decagon Holdings 1 L.C.C.	36227/115036	Commonwealth of Puerto Rico
Decagon Holdings 10 L.C.C.	43053/112667	COFINA
Decagon Holdings 10 L.C.C.	38732/115017	Commonwealth of Puerto Rico
Decagon Holdings 2 L.C.C.	36250/114537	COFINA
Decagon Holdings 2 L.C.C.	36236/120582	Commonwealth of Puerto Rico
Decagon Holdings 3 L.C.C.	37896/115029	COFINA
Decagon Holdings 3 L.C.C.	36270/115052	Commonwealth of Puerto Rico
Decagon Holdings 4 L.C.C.	38487/115018	COFINA
Decagon Holdings 4 L.C.C.	39478/107981	Commonwealth of Puerto Rico
Decagon Holdings 5 L.C.C.	38728/68249	COFINA
Decagon Holdings 5 L.C.C.	42088/94018	Commonwealth of Puerto Rico
Decagon Holdings 6 L.C.C.	32229/112817	COFINA
Decagon Holdings 6 L.C.C.	36273/112532	Commonwealth of Puerto Rico
Decagon Holdings 7 L.C.C.	41177	COFINA
Decagon Holdings 7 L.C.C.	38309/125680	Commonwealth of Puerto Rico
Decagon Holdings 7, L.L.C.	100946	COFINA
Decagon Holdings 8 L.C.C.	40315/114544	COFINA
Decagon Holdings 8 L.C.C.	38516/103817	Commonwealth of Puerto Rico
Decagon Holdings 9 L.C.C.	40225/115087	COFINA
Decagon Holdings 9 L.C.C.	38723/115123	Commonwealth of Puerto Rico
GN3 SIP Limited	33956	COFINA
GN3 SIP Limited	28062	Commonwealth of Puerto Rico

<u>Claimant</u>	<u>Claim Number</u>	<u>Debtor</u>
GoldenTree Entrust Master Fund SPC on behalf of and for the account of Segregated Portfolio I	31516	Commonwealth of Puerto Rico
GoldenTree NJ Distressed Fund 2015 LP	32586	COFINA
GoldenTree NJ Distressed Fund 2015 LP	31472	Commonwealth of Puerto Rico
Gold Coast Capital Subsidiary X Limited	31444	COFINA
Gold Coast Capital Subsidiary X Limited	30215	Commonwealth of Puerto Rico
GoldenTree Distressed Fund 2014 LP	32604	COFINA
GoldenTree Distressed Fund 2014 LP	44072/108286	Commonwealth of Puerto Rico
GoldenTree Distressed Master Fund 2014 Ltd.	43365/112407	COFINA
GoldenTree Distressed Master Fund 2014 Ltd.	31324	Commonwealth of Puerto Rico
GoldenTree E Distressed Debt Fund II LP	35845	COFINA
GoldenTree E Distressed Debt Fund II LP	36758	Commonwealth of Puerto Rico
GoldenTree E Distressed Debt Master Fund II LP	32555	COFINA
GoldenTree E Distressed Debt Master Fund II LP	97589	Commonwealth of Puerto Rico
GoldenTree Entrust Master Fund SPC on behalf of and for the account of Segregated Portfolio I	32996	COFINA
GoldenTree Insurance Fund Series Interests of the SALI Multi-Series Fund, LP.	37501	COFINA
GoldenTree Insurance Fund Series Interests of the SALI Multi-Series Fund, LP.	112181	Commonwealth of Puerto Rico
GoldenTree Master Fund, Ltd.	32591	COFINA
GoldenTree Master Fund, Ltd.	32594	Commonwealth of Puerto Rico
GTNM, LP.	31998	COFINA
GTNM, LP.	33964	Commonwealth of Puerto Rico

<u>Claimant</u>	<u>Claim Number</u>	<u>Debtor</u>
Guadalupe Fund, LP	32547	COFINA
Guadalupe Fund, LP	33729	Commonwealth of Puerto Rico
High Yield And Bank Loan Series Trust	44002	COFINA
High Yield And Bank Loan Series Trust	31675	Commonwealth of Puerto Rico
High Yield Bank and Loan Series Trust	114597	COFINA
Louisiana State Employees Retirement System	30670	COFINA
Louisiana State Employees Retirement System	32435	Commonwealth of Puerto Rico
MA Multi-Sector Opportunistic Fund, LP	38704/84451	COFINA
MA Multi-Sector Opportunistic Fund, LP	30834	Commonwealth of Puerto Rico
Pandora Select Partners, LP	100667	COFINA
Pandora Select Partners, LP	109765	Commonwealth of Puerto Rico
Taconic Master Fund 1.5 L.P.	113138	COFINA
Taconic Master Fund 1.5 L.P.	115050	Commonwealth of Puerto Rico
Taconic Opportunity Master Fund L.P,	99212	COFINA
Taconic Opportunity Master Fund L.P,	112942	Commonwealth of Puerto Rico
Tilden Park Investment Master Fund LP	25705	COFINA
Tilden Park Investment Master Fund LP	27205	Commonwealth of Puerto Rico
Whitebox Asymmetric Partners, LP	102245	COFINA
Whitebox Asymmetric Partners, LP	115134	Commonwealth of Puerto Rico
Whitebox Caja Blanca Fund, LP	51434	COFINA
Whitebox Caja Blanca Fund, LP	52002	Commonwealth of Puerto Rico
Whitebox Institutional Partners, LP	66556	COFINA
Whitebox Institutional Partners, LP	115673	Commonwealth of Puerto Rico
Whitebox Multi-Strategy Partners, LP	65838	COFINA

<u>Claimant</u>	<u>Claim Number</u>	<u>Debtor</u>
Whitebox Multi-Strategy Partners, LP	118254	Commonwealth of Puerto Rico